



Utah State Tax Commission Sales and Use Tax Return For town option sales and use taxes	TC-71H Rev. 6/99
---	----------------------------

Tax Period
Return due on or before
Account Number

☐ Check box if AMENDED and enter correct TAX PERIOD (above) being amended.

THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE

1. Total sales of goods and services	1	\$	00
2. Exempt sales included in line 1	2		00
3. Taxable sales (line 1 minus line 2)	3		00
4. Goods purchased tax free and used by you	4		00
5. Total taxable amounts (add lines 3 and 4)	5		00
6. Adjustments (attach explanation showing figures)	6		00
7. Net taxable amounts (line 5 plus or minus line 6)	7		00
8. Town option tax rate	8	1.0 %	
9. Total town option tax due (line 7 multiplied by .01)	9	\$	00

I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

Authorized Signature Date Telephone

Return ENTIRE form, coupon, and payment to the address below. Please return original; make a copy for your records. Refold form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.

Town Option Sales Tax Return - TC-71H

71H.FRM Rev. 6/99

Federal ID Number	Filing Period	Due Date
-------------------	---------------	----------

Amount Paid

	00
--	----

Make check or money order payable to the Utah State Tax Commission.
Do not send cash. Do not staple check to this coupon.

UTAH STATE TAX COMMISSION
TOWN OPTION SALES TAX
210 N 1950 W
SLC UT 84134-3500

Contact the Tax Commission if address information is incorrect or if ownership changes.

This form is to be used by vendors who sell goods or services from a fixed place of business in a town that has imposed the town option sales tax.

Amended Returns - To amend a previously filed return, please check the "Amended Return" box below the "Account Number" box, and enter the tax period being amended in the "Tax Period" box. Amended returns should be filed with corrected amounts (not net amounts). Calculate any refund or balance due by subtracting the original payment from the corrected tax due. Submit payment of the balance due, or send a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest could result in additional charges.

LINE INSTRUCTIONS

Line 1 - Enter your total sales of goods and services delivered from a place of business in Utah. Do not include sales tax collected as part of total sales on this line. Total sales include but are not limited to: sales or leases of tangible personal property; certain services to repair or renovate tangible personal property; admissions and user fees; charges for hotel, motel, and trailer court accommodations. Electricity, heat, gas, coal, fuel oil, and other fuels sold or furnished for residential or commercial off-highway use are also subject to tax.

Line 2 - Enter your total amount of exempt sales included on line 1. Exempt sales include but are not limited to: coin-operated car wash, laundry and dry cleaning sales; use of certain coin-operated amusement devices; sales of snowmaking equipment, ski slope grooming equipment, and passenger ropeways to ski resorts; prescribed medicine; sales for resale for which a valid exemption certificate is presented by buyer; tangible personal property received as a trade-in on other tangible personal property; interstate commercial sales involving shipments from Utah; sales to United States government; sales to Utah governments except sales of construction materials; sales to religious or charitable institutions; sales of motor fuel; sales of certain farm equipment; and labor on real property. Sales and leases of machinery and equipment to manufacturing facilities (SIC codes 2000 through 3999 for all periods listed below, or for scrap recyclers for periods after July 1, 1997) for normal operating replacements may be included on line 2 using the following dates and percentages: July 1, 1996 through June 30, 1997 use 30 percent; July 1, 1997 through June 30, 1998 use 60 percent; beginning July 1, 1998 use 100 percent. Do not show details of exempt sales on this return. You are, however, required to maintain a detailed record of all exempt sales claimed.

Line 4 - For taxable items purchased tax free and used by you, report the full taxable amount on this line. Normal operating replacements of qualified manufacturing machinery and equipment are taxable at a phased-out rate of 70 percent for July 1, 1996 through June 30, 1997; 40 percent July 1, 1997 through June 30, 1998; and beginning July 1, 1998, normal operating replacements purchased tax free should not be reported on this line. **Normal operating replacements do not include repairs and maintenance.**

Line 6 - Enter any adjustments pertaining to sales reported in previous periods such as bad debts, repossessions, and cash discounts allowed. Attach a schedule of explanation. Excess tax collected should be converted to a taxable amount and entered here. See Administrative Rule R865-19S-20.

Sales and use taxes collected by a vendor shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.

If you need further information about reporting requirements, please contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake City area.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.

If you need additional information, or to access up-to-date forms, publications and tax bulletins, visit the Tax Commission's home page at: <http://www.tax.ex.state.ut.us>.

Substitute Forms: Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.

PLEASE RETURN ORIGINAL, MAKE A COPY FOR YOUR RECORDS

**Return ENTIRE form, coupon, and payment to: Utah
State Tax Commission
210 N 1950 W
SLC UT 84134-3500**